**DHS Mission:** To assist our customers to achieve maximum self-sufficiency, independence and health through the provision of seamless, integrated services for individuals, families and communities.

# Illinois Department of Human Services

## FY 14 DHS Provider Year-End *Consolidated Financial Report (CFR): User Manual*

*Version: 1.9.12v4; Effective Date: 10/9/2014*

## Table of Contents

## Background - About DHS Year End Cost Reporting Using the Consolidated Financial Report (CFR)

The Consolidated Financial Report (CFR) is a standardized cost reporting template. The use of this template to collect year end costs was agreed to by the five State of Illinois Health and Human Services Agencies during a collective effort known as the Management Improvement Initiative (MIIC).  The template was voted on to be able to serve both as a standardized budget and year end cost reporting form and actually the first version was created close to twenty years ago in an effort to standardize cost data collection primarily in the Medicaid arena. The Management Improvement Initiative was signed into law on August 25, 2011 as Public Act 97-0558 and mandates that State of Illinois Health and Human Service agencies continue to streamline and reduce financial reporting redundancy that is placed upon providers so that more of their time can be spent in delivering front line services.  The MIIC committee modified the template so that it met minimum federal reporting requirements.

The FY14 Year End CFR template utilizes the same format and the same schedules as the Budget CFR which has been used in the DHS FY14 and FY15 budget cycles.  Also, as noted earlier, many of the DHS providers have also historically reported year end cost data using this CFR template for many years - primarily in the Division of Mental Health and Division of Developmental Disability.

On July 16, 2014 Public Act 98-706 was signed into law by Governor Quinn.  This law is also referred to as the Grant Accountability and Transparency Act.  The purpose of this act is to develop a coordinated, non-redundant process for the provision of effective and efficient oversight of the selection and monitoring of grant recipients.   It is intended to continue with the efforts of the Management Improvement Initiative and to increase the accountability and transparency in the use of grant funds from whatever source and to reduce administrative burdens on both State agencies and grantees by adopting uniform rules.  The timeline for implementation of those rules is July 1, 2015.

The FY14 DHS Year End CFR template is composed of seven schedules:
- o   The Year End CFR Summary
- o   The Schedule of Reported Programs
- o   The Schedule of Program Revenue
- o   The Schedule of Program Costs
- o   The Report of Service Units
- o   Program Personnel
- o   Program Consultant and Contractual

### Why does DHS Require the Collection of Year End Cost Data?
Federal administrative requirements, issued via OMB Circulars, require year end cost reporting data to be submitted by our providers.  (Please reference 2 CFR 200 Code of Federal Regulations - Section 200.201 for specific federal requirements).

## Where are your requirements outlined and when are the reports due?

As outlined in Article XVII of the FY14 Community Services Agreement.  Consolidated Financial Reports (CFR):

(a) Applies to all Providers, unless exempted by program rules, regulations or policies,
(b) Providers shall submit Consolidated Financial reports within 180 days after the Provider's fiscal year ending on or after June 30, 2014.
   a. In the discretion of the DHS' Chief Financial Officer, this deadline may be extended up to nine (9) months after the end of Provider's fiscal year without approval from the cognizant Federal Agency.
   b. This deadline may be extended longer than nine (9) months after the end of the Provider's fiscal year continengent upon approval by the Cognizant Federal agency.
(c) The Consolidated Financial Report must cover the same period as the Audited Financial Statements cover.
(d) Consolidated Financial Reports must include an opinion from the report issuer on the Cost and Revenue Schedules included in the Consolidated Financial Report.
(e) Consolidated Financial Reports shall follow a format prescribed by DHS.

As required by Administrative Rule Section 507, all providers were sent a notice of FY14 Year End Financial Reporting requirements in May, 2014.  A supplemental listing of the DHS programs that would need to be reported on the FY14 Year End CFR was included in that mailing.  In addition, in the Spirit of the Management Improvement Initiative forum, all revenues and costs associated with the other four State of Illinois Sister Health and Human Service Agencies should also be reflected on the CFR.

One of the primarily goals of the data collection is to be able to provide the legislature with a true and accurate picture of how much it costs to run the various programs and how the programs are currently being funded.

## Where is the information entered and how are reports submitted?

Beginning with the FY14 CFR reports all data should be entered into the CSA (Community Service Agreement) Portal, available on the Internet at https://grants.dhs.illinois.gov/gpsecure/gtp.  This user manual provides instruction on how to navigate and enter data into the CSA system.  Once you finish your report and click on "submit report" – it will automatically be posted and filed in the Central Repository Vault (CRV) for you.  You can also print this report out in pdf format for your accountant.

## Who do you call if you have issues with the CRV or need a CSA password reset?

If you have trouble registering for the Central Repository Vault, contact Aaliyah Bannister-Batie at 312-793-4094 or email the CRV Support team at DHS.CRV.Support@illinois.gov.

If you need to register for the CSA or need a password reset to CSA please contact the help desk at 1-866-791-4554 or email the help desk at customerservice@cstonesupport.com.

## Relationship of the CFR to the Audited Statement of Functional Expenses

The Statement of Functional Expenses is a required part of the financial statements for a non-profit entity. The CFR, when completed, will be able to be traced into your Statement of Functional Expenses.

| | A | B | C | D | E | F | G | H | I | J |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | CSA Training 3, Inc. | | | | | | | | | |
| 2 | Statement of Function Expenses | | | | | | | | | |
| 3 | For the Year Ended June 30, 2014 | | | | | | | | | |
| 4 | | | | | Programs | | | | | Total |
| 5 | | Individ | | Services in | | | | | | Total |
| 6 | | With Job | DD Cila 24 | Mental Health | Spec FC | | Research For | | Mgmt & | Expenses |
| 7 | | Coaching | Hours | Ctr | Standardized | SASS | Longevity | Total | General | 2014 |
| 8 | Salaries and Wages | 35,000 | 3,300,000 | 240,000 | 22,000 | 1,100,000 | 875,000 | 5,572,000 | 860,000 | 6,432,000 |
| 9 | Employee Health & Retirement Benefits | | 41,000 | 12,000 | 1,100 | 75,000 | 70,000 | 199,100 | 147,000 | 346,100 |
| 10 | Payroll Taxes | 8,500 | 710,000 | 72,000 | 9,000 | 410,000 | 238,250 | 1,447,750 | 72,000 | 1,519,750 |
| 11 | Total Salaries & Related Benefits | 43,500 | 4,051,000 | 324,000 | 32,100 | 1,585,000 | 1,183,250 | 7,218,850 | 1,079,000 | 8,297,850 |
| 12 | | | | | | | | | | - |
| 13 | Professional Fees - Contract Services | - | 80,000 | | - | - | - | 80,000 | 100,000 | 180,000 |
| 14 | Supplies | | 313,000 | 1,500 | - | 20,500 | 85,000 | 420,000 | 25,750 | 445,750 |
| 15 | Telephone | 1,400 | - | 4,200 | - | - | 4,500 | 10,100 | 12,000 | 22,100 |
| 16 | Postage and Shipping | - | - | - | - | - | | | 2,500 | 2,500 |
| 17 | Occupancy | - | - | - | - | - | 65,000 | 65,000 | 5,500 | 70,500 |
| 18 | Equipment Rental & Maintenance | - | 30,000 | - | 2,600 | 4,000 | - | 36,600 | 25,000 | 61,600 |
| 19 | Outside Printing | - | - | - | - | - | - | - | 14,500 | 14,500 |
| 20 | Local Transportation | - | - | - | - | - | 4,000 | 4,000 | | 4,000 |
| 21 | Educational conferences | - | - | - | - | - | - | - | 4,000 | 4,000 |
| 22 | Subscriptions & Reference publications | - | - | - | - | - | - | - | 120 | 120 |
| 23 | Special Assistance to Individuals | - | - | | 51,000 | - | - | 51,000 | - | 51,000 |
| 24 | Membership dues | - | - | - | - | - | - | - | - | - |
| 25 | Miscellaneous | 101 | 1,200 | - | - | - | - | 1,301 | 1,500 | 2,801 |
| 26 | Total Expenses before Depreciation | 1,501 | 424,200 | 5,700 | 53,600 | 24,500 | 158,500 | 668,001 | 190,870 | 858,871 |
| 27 | | | | | | | | | | - |
| 28 | Depreciation | | 90,000 | | | 250 | | 90,250 | 25,000 | 115,250 |
| 29 | Total Expenses | 45,001 | 4,565,200 | 329,700 | 85,700 | 1,609,750 | 1,341,750 | 7,977,101 | 1,294,870 | 9,271,971 |
| 30 | | | | | | | | | | |

## A quick refresher – 2 CFR Part 200 Guidance for Direct Costs and Indirect Cost Classification.

As mentioned previously, this template and associated definitions included in this manual were initially developed to capture Medicaid costs. As we continue to streamline and standardize cost elements for all DHS agreements, and rules are promulgated by the Federal HHS agency as well as the State of Illinois Grant Accountability and Transparency Unit, these definitions for this manual will continue to be updated. Caution should be exercised to accurately report direct, indirect, allowable and unallowable costs related to your program (cost objective). A quick refresher of those definitions is found in 2 CFR Part 200 – which is sometimes referred to as the new Federal Super bill. There are presented below for your reference.

**Cost objective**: "A program, function, activity, award, organizational subdivision, contract or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. A cost objective may be a major function of the non-Federal entity, a particular service or project, a Federal award, or an indirect (facilities and administrative (F&A)) cost activity." (Section 200.28)

## Composition of Costs

"**Total cost**. The total cost of a Federal award is the sum of the allowable direct and allocable indirect costs less any applicable credits." (Section 200.402)

## Factors affecting allowability of costs:

"Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

(a)  Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
(b)  Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
(c)  Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
(d)  Be accorded consistent treatment. A cost may not be assigned as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
(e)  Be determined in accordance with generally accepted accounting principles (GAAP), except for state and local governments and Indian tribes only, as otherwise provided for in this part.
(f)  Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period. See also 200.306 cost sharing or matching paragraph b.
(g)  Be adequately documented. See also 200.300 Statutory and national policy requirements through 200.309 Period of performance of this part." (Section 200.403)

## Reasonable Costs:

"A cost is reasonable, if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominately federally-funded. In determining reasonableness of a given cost, consideration must be given to:

(a)  Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.
(b)  The restraints or requirements imposed by such factors as" sound business practices; arm's length bargaining; Federal, state and other laws and regulations; and terms and conditions of the Federal award.
(c)  Market prices for comparable goods or services for the geographic area.
(d)  Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable it students or membership, the public at large, and the Federal government.
(e)  Whether the non-Federal entity significant deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal awards costs." (Section 200.404)

## Allocable Costs:

"(a) A cost is allocable to a particular Federal award or other cost objectives if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

    a. Is incurred specifically for the Federal award

    b. Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and

    c. Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

        i. All activities which benefit from the non-Federal entity's indirect (F&A) cost, including unallowable activities and donated services by the non-Federal entity or third parties, will receive an appropriate allocation of indirect costs.

        ii. Any cost allocable to a particular Federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal awards, or for other reasons. However, this prohibition would not preclude the non-Federal entity from shifting costs that are allowable under two or more Federal subawards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

        iii. Direct cost allocation principles. If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost should be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding paragraph ii of this section, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a Federal award, the cost are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. See also Section 200.310 insurance coverage through 200.316 property trust relationship and 200.439 Equipment and other capital expenditures.

        iv. If the contract is subject to CAS, costs must be allocated to the contract pursuant to the Costs Accounting Standards. To the extent that CAS is applicable, the allocation of costs in accordance with CAS takes precedence over the allocation provisions in this part." (Section 200.405)

## Classification of costs:

"There is no universal rule for classifying certain costs as either direct or indirect (F&A) under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost incurred for the same purpose be treated consistently in like circumstances either as direct or an indirect (F&A) cost in order to avoid possible double-charging of Federal awards. Guidelines for determining direct and indirect (F&A) are provided in subpart 2 CFR Part 200.413 and 200.414." (Section 200.412)

## Direct Costs:

(a) General:  Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.  Cost incurred for the same purpose in like circumstance must be treated consistently as either direct or indirect cost.

(b) Application to Federal Awards:  Identification with the Federal award rather than the nature for the goods and services involved is the determining factor in distinguishing direct from indirect costs so include extraordinary utility consumption, the cost of materials supplied from stock or services rendered by specialized facilities or other institutional service operations.

(c) The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

    a. Administrative or clerical services are integral to a project or activity

    b. Individuals involved can be specifically identified with the project of activity

    c. Such costs are explicitly induded in the budget or have the prior written approval

    d. The costs are not also recovered as indirect costs.

    e. Minor items.  Any direct cost minor amount may be treated as indirect cost for reasons of practicality where such account treatment for that item of cost is consistently applied to all Federal and on-Federal costs objecbecives.

    f. The costs of certain activities are not allowable as charged to Federal awards.  However, even though these costs are unallowable for purposes of computing charges to Federal awards, they nonetheless must be treated as direct costs for purposes of determining indirect cost rates and be allocated their equitable share of the –Federal entity's indirect costs.

    g. For nonprofit organizations, the costs of activities performed by the non-Federal entity primarily as a service to members, clients, or the general public when significant and necessary to the non-Federal entity's mission must be treated as direct costs whether or not allowable, and be allocated an equitable share of indirect costs." (Section 200.413)

## Indirect (F&A) Costs:

"(a) Facilities and Administration Classification.  For **major IHEs and major** nonprofit organizations, indirect (F&A) costs **must** be classified within two broad categories:  Facilities and Administration. Facilities is defined as depreciation on building, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements and operations and maintenances expenses.  Administration is defined as general administration and general expense such as the director's office, accounting, personnel and all other types of expenditures not listed specifically less than one of the subcategories of facilities (including cross allocation from other pools, where applicable).  For nonprofit organizations, library expenses are included in the Administration category; for institutions of higher education, they are included in the facilities category.  Major nonprofit organizations are those which receive more than $10 million dollars in direct Federal funding.

(b)Diversity of nonprofit organizations:   Because of the diverse characteristics and accounting practices of nonprofit organizations, it is not possible to specify the types of cost which may be classified as indirect cost in all situations.  Identification with a Federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs of Federal awards.  However, typical examples of indirect (F&A) cost for many nonprofit organizations may include depreciation on buildings and equipment, the costs of operating and maintaining facilities, and general administration and general expenses, such as the salaries and expenses of executive officers, personnel administration and accounting." (Section 414)

## Payroll Costs:

In regards to Payroll costs, "charges to awards for salaries and wages, whether treated as direct cost or indirect costs, will be based on documented payrolls approved by a responsible official(s) of the organization.  (subparagraph 8.m.(1) of Appendix B to 2 CFR Part 230).

## Personnel Activity Reports (PARS):

The distribution of salaries and wages to awards must be supported by personnel activity reports.  PARS reflecting the distribution of activity of each employee must be maintained for **all** staff members (professional and nonprofessional) whose compensation is charged, in whole or in part, **directly** to awards.   PARS **must** also be maintained for other employees whose work involves two or more functions or activities in order to support the **allocation** of indirect costs.

## Step 1 - Login to the CSA Web Portal
By entering a valid User ID and Password the user gains access to the CSA Provider Tracking system.  The user's User ID and Password must be assigned by DHS prior to first login.

Go to https://grants.dhs.illinois.gov/gpsecure/gtp



Enter the User ID and Enter the Password (first time users will receive a temporary password from DHS). Click Login.

## Step 2 – Check to see if a FY14 Year End CFR is still needed
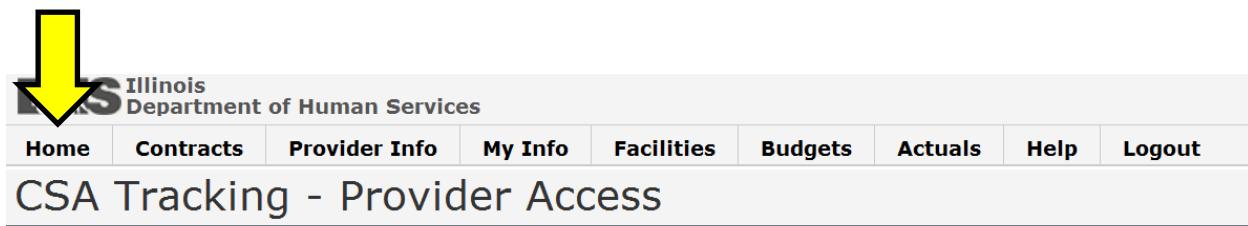
Click on Home Tab.

If you have not submitted a FY14 Year End Report you will receive a reminder on this page that the report is still needed.

Once you have submitted your report for FY14, this alert will drop off from your home screen.

## Step 3 – Ensure your year-end entity date is correct.

Click on Provider Info Tab.
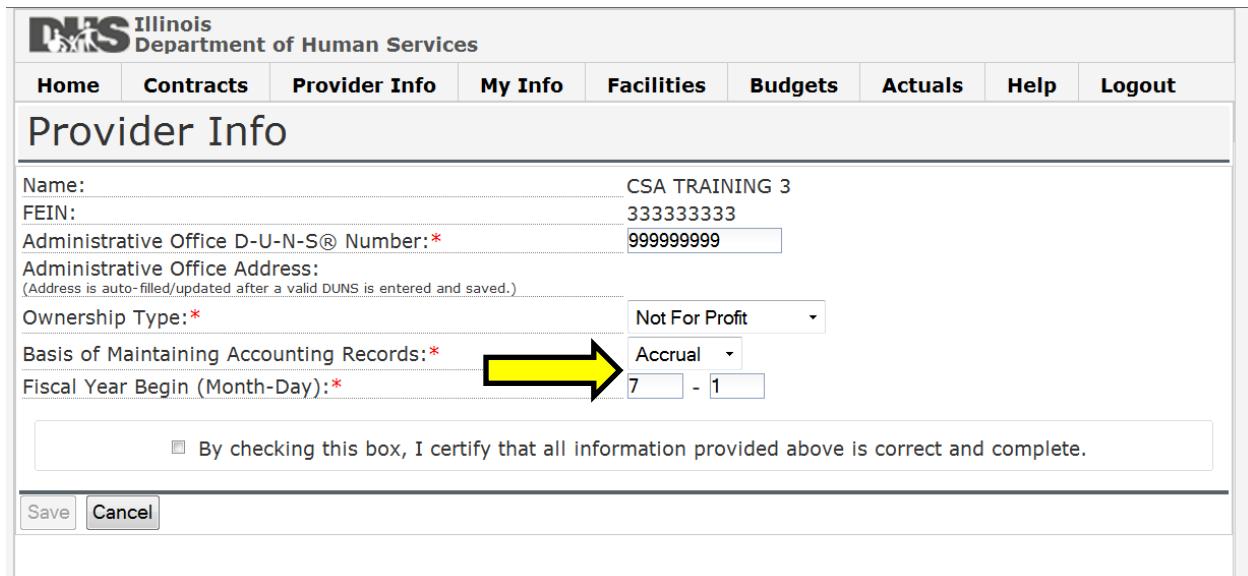
This information should be pre-populated for you.  Review the information to ensure it is correct.
Please pay particular attention to the Fiscal Year Begin date for your entity.   The CFR must be reported

on the same time period as your entity's fiscal year end date so amounts can be traced through to the audited financial statements.

## Step 4 – Create a FY2014 Actual Year End CFR "Shell"

To create a Year-End actual, click **Actuals** found on the main-menu toolbar.
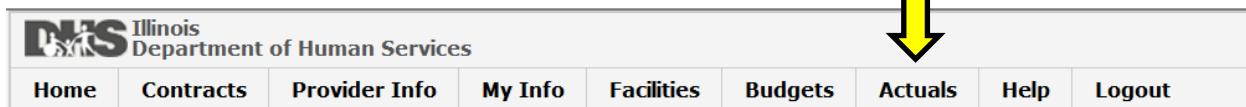


Click on the Actuals Tab to bring up the Actual List.

Since 2014 is the first year that you have submitted for your year-end data using the CSA system, you will see the following message:
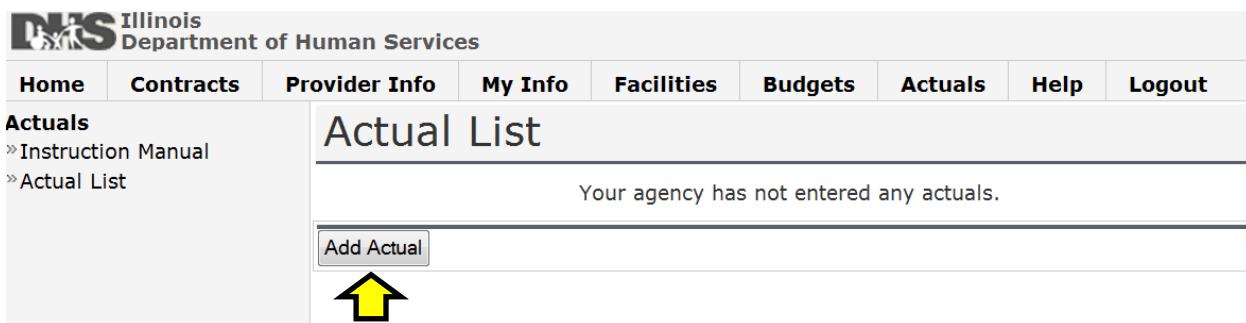


Click **Add Actual** found at the bottom of the screen to add an actual record. The system will display the **Year-End** screen.

## Step 5 – Complete the 2014 Year-End Registration

All fields with a red asterisk (*) are required.

Select the **Fiscal Year of 2014** (Required)

The **Form Type** is auto-generated.  (Year End)

Enter the **Standard Weekly Hours you use.**  (Required).  If a standard weekly work week is 40 – insert 40 here.

You do not need to input into anything in the Status field.

Click **Save.** The system will display the **Year-End History** table.

You can see that the status of the report is now "In-Work" and a Year-End Shell has been created.

This **Year-End** screen is the main page for managing, viewing and inputting 2014 reporting data. All options and tables are available from this screen. The system will display the **History** table and will date and time stamp the form's history. It also displays the Year-End Status history, notes about the report and who has worked on the report – as well as the date/time of the data entry.

## Step 6 – Add Your Programs

Using the supplemental listing you received In May, 2014 – you will need to add programs for all of DHS funding. You will also need to add additional programs for other funding received from the other State of Illinois Health and Human Service Agencies. (These include Department of Aging, Department of Healthcare and Family Services, Department of Public Health and Department of Children and Family Services). Note: If you use other funding sources outside the State of Illinois Health and Human Service Agencies (such as United Way funding) as part of your revenue streams associated with those 5 agencies, those will be included in the cost and revenue build up and will not need a separate program code established. In addition, if there are other programs your entity performs not associated with the 5 State of Illinois Health and Human Service Agencies – those will also not need a program code established.

To add a Program, click **Add Program** found on the **Year End** screen. They system will display the **Add/Edit Program** screen. All fields with a red asterisk (*) are required.

Enter the **Program Name** (Required). If this is a DHS agreement, the Program Name is listed on your CSA agreement and also on the Supplemental listing of Programs to Be Reported on the FY14 CFR mailed to you in May, 2014. If this is not a DHS agreement – but one of the State of Illinois Health and Human Service agencies, enter the associated program name.

Enter the **Program Code** (Required). If this is a DHS agreement, the Program Code is listed on your CSA agreement and also on the Supplemental listing of Programs to Be Reported on the FY14 CFR mailed to in May, 2014. If this is not a DHS agreement – but one of the State of Illinois Health and Human Service agencies, enter the associated program code if applicable.

Select a **Funding Agency** from the drop-down menu that is associated with this program. Note: all State of Illinois Department of Health and Human Service agencies should be reported on your 2014 CFR.

Enter a program **Description**. For DHS agreements, enter the applicable contract number here. (This will not appear on the subsidiary schedules)

Click **Save & Add another Program** to save the screen and to add another Program to the Actual. The system will clear the **Add/Edit Program** screen.

Click **Save** when all programs have been added. The system will display the **Actual Programs** screen with list of all added programs.

Click **Cancel** to cancel the screen and return to the **Actual Programs** screen.

## Step 7 – Review Your Actual Program Listing

**Actual Programs:**
The table will display the following information: Program Name, Program Code and Funding Agency.

Click the *Program Name* link found in the **Actual Programs** table to view/edit an existing Program. The system will display the **Add/Edit Program** screen.

The **Jump to** drop-down menu is used to display the various other schedules.

You will notice that by entering in your program name one time – the program name will appear on all subsidiarity schedules.

**The CFR Summary, Program and Schedules (Go to Table/Jump To)**

The **Go to Table/Jump To** drop-down menu (found in the upper right hand portion of your screen) is used to display the various report schedules. The following report schedules are available from the drop-down menu: **Summary**, **Programs**, **Schedule of Program Costs**, **Schedule of Program Revenue**, **Report of Service Units**, **Program Personnel**, and **Program Consultant and Contractual.**

**Summary**

The Summary table draws data from the various schedules and is information only. There is not data entry needed on this page!

Select the "Summary" option from the **Go to Table/Jump to** drop-down menu to access the **Summary** screen. All information on the **Summary** is calculated from subsidiary schedules.

Click **Print** to display a printable copy of the Year-End **Summary**.

Click the **Year End Main Page** link to display the **Year-End** screen.

**Illinois Department of Human Services**

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**Summary**                                                                                     Jump To: Summary ▼

| Expenses/Revenues | Total Agency | All Other Not Allocated | SEP-INDIVIDUAL W/JOB COACH 39U | DD CILA 24 HOURS 60D | PSYCHIATRIST SERVICE IN MENTAL HEALTH CENTER 350 | FC EMERGENCY SHELTER FCS | SASS SOC |
|---|---|---|---|---|---|---|---|
| Total Program Expenses | 7,531,051.00 | 1,121,901.00 | 49,850.00 | 4,343,000.00 | 328,200.00 | 83,100.00 | 1,605,000.00 |
| Total Support Expenses | 253,000.00 | 0.00 | 0.00 | 251,000.00 | 1,500.00 | 0.00 | 500.00 |
| Total Occupancy Expenses | 193,050.00 | 65,000.00 | 0.00 | 121,200.00 | 0.00 | 2,600.00 | 4,250.00 |
| Total Administrative Expenses | 1,294,870.00 | 372,566.00 | 8,099.00 | 588,076.00 | 53,409.00 | 13,720.00 | 259,000.00 |
| Total Expenses | 9,271,971.00 | 1,559,467.00 | 57,949.00 | 5,303,276.00 | 383,109.00 | 99,420.00 | 1,868,750.00 |
| Total Non-Reimburseable Expenses | 31,301.00 | 0.00 | 101.00 | 31,200.00 | 0.00 | 0.00 | 0.00 |
| Net Expenses | 9,240,670.00 | 1,559,467.00 | 57,848.00 | 5,272,076.00 | 383,109.00 | 99,420.00 | 1,868,750.00 |
| Total Fees + Purchases of Services | 6,198,000.00 | 0.00 | 0.00 | 4,250,000.00 | 0.00 | 98,000.00 | 1,850,000.00 |
| Total Grant Revenues | 559,343.00 | 42,000.00 | 57,848.00 | 60,000.00 | 381,495.00 | 0.00 | 18,000.00 |
| Total Contributions & Other | 2,514,628.00 | 1,517,467.00 | 101.00 | 993,276.00 | 1,614.00 | 1,420.00 | 750.00 |
| Total Investment Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues | 9,271,971.00 | 1,559,467.00 | 57,949.00 | 5,303,276.00 | 383,109.00 | 99,420.00 | 1,868,750.00 |

Print

Year End Main Page

## Step 8 – Enter the Schedule of Program Costs

The total agency column should reflect the total costs contained in your FY14 Audited Financial Statements – Statement of Functional Expenses **Program Total.** (This should not include any general and administrative/indirect expense). Start by entering in your total Total Agency Column from your audited financial Statement of Functional Expense Program Total. Note: If you need to add additional lines or different descriptions you can do so by typing in the white area labeled as "other". Moving from left to right – allocate your costs to the appropriate program.

Please remember that this form is to be completed on your fiscal year end basis.

For each program, enter in all relevant cost – whether allowable or nonallowable. This will capture the program's total cost – not just those costs paid by DHS. Total costs are reported on lines 1-44. This also includes non-reimburseable expenses. The non-reimburseable expenses are reported seperately on lines 45-48 where they are deducted from the total expenses to result in the net expense calculated on line 49. Use the "other (specify) line for items not readily defined. (When entering, please use a positive amount in these fields).

Be sure to include all costs related to the other State of Illinois Department of Health and Human Sister agencies including Department of Aging, Department of Healthcare and Family Services, Department of Children and Family Services and Department of Public Health.

The system will automatically calculate the other costs in the "other not allocated" column for you.

The user must be sure that the sum of lines "1" and "2" on the Schedule of Program Costs table equals line "33" on the Program Personnel table or an actuals submission will result in an input error**.**

Select the "Costs" option from the **Go to Table/Jump to** drop-down menu to access the **Schedule of Programs Costs** screen.

Click **Print** to display a printable copy of the **Schedule of Program Costs**.

Click **Save & Recalculate** to save the table and recalculate the newly entered figures.

Click **Cancel** to cancel the screen and return to the **Actuals List** screen.

Click the **Year End Main Page** link to display the **Year-End** screen.

**Total Agency and Program Totals are based on the entity's fiscal year.**

*Note: The definitions presented below are from the historical definitions that have been developed and used by our DDD and DMH divisions – so the definition represented below for "support" costs, "occupancy" and "general and administrative or indirect" expenses might not capture your standard definition of those costs. The definitions are intended to guide completion of the report only. Those costs clearly identifiable to a cost objective should be classified as direct. Those costs that cannot be easily traced to a cost objective should be considered an indirect cost. See more explanation in 2 CFR Part 200.*

**DHS Illinois Department of Human Services**

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**Schedule of Program Costs**  Jump To: Cost

| Account Title | Total Agency | All Other Not Allocated | SEP-INDIVIDUAL W/JOB COACH 39U *Show this Program only* | DD CILA 24 HOURS 60D *Show this Program only* | PSYCHIATRIST SERVICE IN MENTAL HEALTH CENTER 350 *Show this Program only* | FC EMERGENCY SHELTER FCS *Show this Program only* | SASS SOC *Show this Program only* |
|---|---|---|---|---|---|---|---|
| **Program Expenses** | | | | | | | |
| Position Totals (Line 33 on Personnel | 5,572,000.00 | 875,000.00 | 35,000.00 | 3,300,000.00 | 240,000.00 | 22,000.00 | 1,100,000.00 |
| 1. Staff Salaries | 5572000.00 | 875,000.00 | 35000.00 | 3300000.00 | 240000.00 | 22000.00 | 1100000.00 |
| 2. Clerical Staff Sal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Payl Tax&Fringe Ben | 1646850.00 | 308,250.00 | 8500.00 | 751000.00 | 84000.00 | 10100.00 | 485000.00 |
| 4. Program Consultants | 80,000.00 | 0.00 | 0.00 | 80,000.00 | 0.00 | 0.00 | 0.00 |
| 5. Cons Wage&Fringe Ben | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. Medicine and Drugs | 157000.00 | 85,000.00 | 0.00 | 52000.00 | 0.00 | 0.00 | 20000.00 |
| 7. Oth Prog Eqmt & Sup | 10000.00 | 0.00 | 0.00 | 10000.00 | 0.00 | 0.00 | 0.00 |
| 8. Staff Transportation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. Client Trans | 4000.00 | (146,000.00) | 0.00 | 150000.00 | 0.00 | 0.00 | 0.00 |
| 10. Trans To/From Sch | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11. Svc Staff Conf&Conv | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12. Program Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13. Direct Cl Spcfc Asst | 51000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 51000.00 | 0.00 |
| 14. Telecom Costs | 10100.00 | 4,500.00 | 1400.00 | 0.00 | 4200.00 | 0.00 | 0.00 |
| 15. Foster Care Payments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16.1. Alcohol at Conference | 101.00 | 0.00 | 101.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16.2. Training Supplies | 0.00 | (4,849.00) | 4849.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16.3. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16.4. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16.5. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17. Total Program Expenses | 7,531,051.00 | 1,121,901.00 | 49,850.00 | 4,343,000.00 | 328,200.00 | 83,100.00 | 1,605,000.00 |
| **Support Expenses** | | | | | | | |
| 18. Support Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19. Payl Tax&Fringe Ben | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20. Dietary Supplies | 241500.00 | 0.00 | 0.00 | 240000.00 | 1000.00 | 0.00 | 500.00 |
| 21. Housekeeping&Laundry | 11500.00 | 0.00 | 0.00 | 11000.00 | 500.00 | 0.00 | 0.00 |
| 22.1. Other (Specify) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22.2. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22.3. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22.4. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23. Total Support Expenses | 253,000.00 | 0.00 | 0.00 | 251,000.00 | 1,500.00 | 0.00 | 500.00 |
| **Occupancy Expenses** | | | | | | | |
| 24. Occupancy Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25. Payl Tax&Fringe Ben | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26. Building & Eqmt Oper | 90000.00 | 0.00 | 0.00 | 90000.00 | 0.00 | 0.00 | 0.00 |
| 27. Vehicle Depreciation | 65250.00 | 65,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 |
| 28. All Oth Depre&Amort | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 29. Vehicle Rent | 6600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2600.00 | 4000.00 |
| 30. Other Lease/Rent/Tax | 30000.00 | 0.00 | 0.00 | 30000.00 | 0.00 | 0.00 | 0.00 |
| 31. Equipment < $500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32. Mortgage & Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33. Operating Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34.1. Misc | 1200.00 | 0.00 | 0.00 | 1200.00 | 0.00 | 0.00 | 0.00 |
| 34.2. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34.3. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34.4. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35. Total Occupancy Expenses | 193,050.00 | 65,000.00 | 0.00 | 121,200.00 | 0.00 | 2,600.00 | 4,250.00 |
| **Admin & Office Expenses** | | | | | | | |
| 36. Admin Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37. Payl Tax&Fringe Ben | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 38. Consultants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 39. Telecom Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 40. Office Supp & Equip | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41. Alloc of Mmt and Gen | 1294870.00 | 372,566.00 | 8099.00 | 588076.00 | 53409.00 | 13720.00 | 259000.00 |
| 42.1. Other (Specify) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42.2. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42.3. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42.4. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 43. Total Administrative Expenses | 1,294,870.00 | 372,566.00 | 8,099.00 | 588,076.00 | 53,409.00 | 13,720.00 | 259,000.00 |
| 44. Total Expenses | 9,271,971.00 | 1,559,467.00 | 57,949.00 | 5,303,276.00 | 383,109.00 | 99,420.00 | 1,868,750.00 |
| **Non-Reimburseable Expenses** | | | | | | | |
| 45. Depr on DMHDD | 30000.00 | 0.00 | 0.00 | 30000.00 | 0.00 | 0.00 | 0.00 |
| 46. Prod Cst&Wrksh Cl Wg | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 47.1. Non Reimburseable | 1301.00 | 0.00 | 101.00 | 1200.00 | 0.00 | 0.00 | 0.00 |
| 47.2. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 47.3. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 47.4. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 48. Total Non-Reimburseable Exp | 31,301.00 | 0.00 | 101.00 | 31,200.00 | 0.00 | 0.00 | 0.00 |
| 49. Net Expenses | 9,240,670.00 | 1,559,467.00 | 57,848.00 | 5,272,076.00 | 383,109.00 | 99,420.00 | 1,868,750.00 |

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Year End Main Page

**Program Expenses:**
Direct program expenses:

1. **Program Staff Salaries**: Report the total expense of the wages of program staff here. (Including any anticipated accruals). Salaries and wages should include vacation, holiday or sick pay.

   Do <u>not</u> report contracted staff or consultants on this line. Contracted program staff, including contracted temporaries, should be reported on line 4.

   Do <u>not</u> report the cost of program clerical staff salaries on line 1. Clerical staff salaries are reported either on line 2 or 36 (see instructions for line 2).

   The amount reported on lines 1 and 2 must match the total amount of costs reported on the **Personnel Schedule (Schedule F) otherwise the CSA system will not allow you to submit the report.**

2. **Program Clerical Staff Salaries:** The cost of clerical staff to type case notes or otherwise maintains specific client files, which are directly attributable to the grant as a direct expense, should be reported here. General clerical duties not specifically performed for a grant should be reported in the administrative cost section. Contracted staff, including contracted temporaries should be reported on line 3.

3. **Program Staff Payroll Taxes and Fringe Benefits:** This is the portion of the cost of payroll taxes and fringe benefits allocated to Program Staff reported in line 1 and 2. These costs include:
   - Employee Health and Retirement Benefits paid by an agency under its own or other employee health and retirement benefit plan.
   - Payroll taxes are the sum of the social security and other taxes payable by the employer under federal, state or local law.
   - Worker's Compensation Insurance.
   - Other Employee Benefits provided to the employee at employer expense.

4. **Program Consultants:** Program consultants are those that are contracted to provide direct program services and can include the following: Vocational Services, Academic Instruction, Speech and Language Services, Occupational and Physical Therapy, Psycho/Social Services, Medical Care, Recreational Services and Habilitation/Personal Care.

   The amount reported on Line 4 must match the total amount of costs reported on the **Program Consultant and Contractual** worksheet. No entry is needed here, as the data is pulled from the Consultant schedule automatically.

5. **Consumer Wages and Fringe Benefits:** This represents the cost of paying wages and benefits to clients enrolled in the program. This should not be confused with Specific Assistance costs which are reported elsewhere.

6. **Medicine and Drugs:** List here the costs of medicine and drug supplies. Included among these expenditures would be the object costs of complying with OSHA regulations pertaining to book-borne pathogens.

The costs of supplies which are later separately reimbursed by the Department of Human Services or other State agency also should be reported on Line 47, 'Non-reimbursable Expenses, Other'.

7. **All Other Direct Service Equipment and Supplies:** List here the cost of program-related materials and other supplies used by an agency. Items costing more than $500 with a useful life of more than one year must be capitalized and depreciated. Such depreciation costs would be reported on lines 27 and 28.

8. **Staff Transportation:** List here the object cost of operating vehicles associated with the travel of staff to or from client visits, court appearances, collateral contacts, offsite counseling/homemaker sessions or other similar activities. The costs may include vehicle insurance, license plates, gasoline and repairs and maintenance, or mileage reimbursement for use of personal cars.

9. **Client Transportation:** The object cost of operating vehicles associated with transporting clients to parental visits, court Appearances, counseling/therapy sessions or other similar activities. The costs may include vehicle insurance, license plates, gasoline and repairs and maintenance, or mileage reimbursement for use of personal cars. Transportation costs which could be reasonably reported on either line 8 or 9 should be reported on line 9.

10. **Transportation To/From School:** This line is to be used solely the cost of transporting children to or from school. This line would typically be completed only for programs operating a day or boarding school. On the previous version of the CFR, this cost was not reported separately except to the Purchased Care Review Board.

11. **Direct Service Staff Conferences and Conventions:** The costs incurred through participation of program staff in training programs. The cost of Conferences and conventions may be included here if agency program staff were participating.

12. **Program Insurance:** List here the costs of all liability, malpractice, personal injury and other types of insurance not reported as property insurance or as employee benefits. The expense of malpractice insurance covering employees, consultants, and members of the board of directors while working in funded programs is allowable.

    Amounts paid for key-man life insurance and unallowable malpractice (Unallowable malpractice Insurance costs are those costs for covering individuals when working outside the funded Program) should be reported here. They should also be reported on line 47.

13. **Direct Client Specific Assistance:** The object cost of providing individual clients with special needs where the items purchased become the property of the individual rather than the agency. Client allowances are also reported here. Clothing and allowances must also be reported on Line 47.

14. **Telecommunications Costs Assigned to Program:** List here the portion of the total telephone expense that is associated with utilization by either client in their living quarters or by direct service staff. The remaining portion of the total telephone costs is reported in the

Administrative Expense section.

15. **Foster Care Payments:** Payments made from the provider agency to the foster parent for foster care services. This is commonly referred to as the 'Board Payment'.

16. **Other (specify):** Other program costs not logically reported in the above lines. "Other (specify)" can be typed over to identify the expense category.

17. **Total Program Expenses:** The total of lines 1 through 16.

**Support Expense:**
Support expenses have been historically defined for the DD and DMH divisions as those costs that are associated with providing meals and housekeeping services that are direct expenses to the grant.

18. **Support Salaries:** List here the accrued salary cost associated with dietary, laundry and housekeeping. Salaries and wages should include vacation, holiday, or sick pay.
Do not report contracted staff or consultants on this line. Contracted staff and consultants are reported on line 22.

19. **Support Staff Payroll Taxes and Fringe Benefits:** List here the portion of the cost of payroll taxes and fringe benefits allocated to Support Staff reported in line 18. These costs include:
    - Employee Health and Retirement Benefits paid by an agency under its own or other employee health and retirement benefit plan.
    - Payroll Taxes are the sum of the social security and other taxes payable by the employer under federal, state or local law.
    - Worker's Compensation Insurance.
    - Other Employee Benefits provided to the employee at employer expense.

20. **Dietary Supplies:** Costs included here would be those supplies related to food and beverages, and other kitchen supplies. Non-capitalized kitchen equipment expenses within the guidelines should also be included here.

21. **Housekeeping and Laundry Supplies:** Costs included here would be housekeeping supplies and laundry and linen supplies.

22. **Other (specify):** Include contracted support services. This could typically include contracted food services or contracted housekeeping staff. Include other support costs not logically reported in the above lines.

23. **Total Support Expense:** The total of lines 18 through 22.

**Occupancy Expenses:**
Occupancy expenses have been historically defined for the DD and DMH divisions, as all costs arising from an agency's occupancy and use of land, buildings and offices. This includes maintenance salaries, depreciation on buildings, interest and lease costs that are directly charged to the grant.

24. **Occupancy Salaries:** The salaries and wages earned by an agency's regular employees (full or part-time temporary employees) providing facility maintenance and related services. These are employees who make repairs and generally keep the physical plant in operating condition including engineers. Salaries for security staff should also be reported here. Salaries and wages should include vacation, holiday, or sick pay.

    Do NOT report contracted staff or consultants on this line. Contracted maintenance staff should be reported on line 34 below.

25. **Occupancy Payroll Taxes and Fringe Benefits:** List here the portion of the cost of payroll taxes and fringe benefits allocated to Maintenance and security staff. These costs include:
    - Employee Health and Retirement Benefits that is the amount paid by an agency under its own or other employee health and retirement benefit plan.
    - Payroll Taxes are the sum of the social security and other taxes payable by the employer under federal, state or local law.
    - Worker's Compensation Insurance Other Employee Benefits including any other benefits provided to the employee at employer expense.

26. **Building and Equipment Operations and Maintenance:** List here the general physical plant operation and maintenance costs. Typically this would include the following costs:
    - Janitorial and Other Maintenance Supplies.
    - Building and Grounds Maintenance Supplies.
    - Equipment Maintenance.
    - Electricity and Utilities.
    - Property / Building Insurance.

27. **Vehicle Depreciation:** List here the cost of vehicle purchases less applicable salvage value over their established useful lives. (Usually over a 3-year period.) If you used an accelerated depreciation method, the dollar amount of the accelerated depreciation which exceeds the amount that would be calculated using the straight-line method should be reported on line 47 in the non-allowable cost section.

28. **All other Depreciation and Amortization:** List here the allocation of the cost of physical assets over their established useful lives. (Note that vehicle depreciation is reported separately on line 27 above.) Provision for depreciation is intended to spread the cost of such assets over the period their use benefits the program or supporting activities of the agency. If you used an accelerated depreciation method, the dollar amount of the accelerated depreciation which exceeds the amount that would be calculated using the straight-line method should be reported on line 47 in the non-allowable cost section.

29. **Vehicle Rent:** The cost of rented or leased vehicles.

30. **All other Lease/Rent/Taxes:** The cost of leasing property and equipment excluding vehicle rent expenditures reported on line 29 above. Property taxes are also reported on this line.

31. **Equipment Under $500:** Expensed Building Equipment and Furnishings (Assets costing more than $500 must be capitalized.)

32. **Mortgage and Installment Interest:** Mortgage and installment interest is the cost of borrowing money for long term building needs. Note that the interest costs on funds borrowed for construction incurred during the construction period must be capitalized as a part of the building cost and depreciated over the life of the building. (Operating interest is reported on line 33 below.)

33. **Operating Interest:** Operating interest is the cost of money borrowed to meet short term recurring spending needs such as payroll, telephone bills etc. (Non-operating interest is reported on line 32 above.)

34. **Other (specify):** This line includes all ownership costs not identified above. This would include but is not limited to Contracted security staff, contracted facility maintenance and related services as well as required mortgage insurance. These contractors make repairs and generally keep the physical plant in operating condition including contracted engineers. "Other (specify)" can be typed over to identify the expense category.

35. **Total Occupancy Expense:** The total of lines 24 through 34.

**Administrative Expenses:**
**Note: If you do not have an indirect rate established with either the Federal Government or DHS, you will need to allocate the administrative expenses based on your cost allocation plan. If you do have an approved indirect cost rate – total administrative expenses should be calculated and allocated on page 41.**

Administrative expenses generally include those costs that are not directly attributable to specific cost objectives.

36. **Administrative Salaries:** The accrued salaries and wages earned by all administrative, managerial office and clerical employees (except for those that can be directly associated with a grant). Typical positions include the administrator, assistant administrator, accountants/bookkeepers and administrative clerical titles. Do NOT report contracted staff or consultants on this line. Contracted staff, including contracted temporaries should be reported on line 38.

37. **Administrative Payroll Taxes and Fringe Benefits:** The portion of the cost of payroll taxes and fringe benefits allocated to Administrative Staff reported in line 36. These costs include:
    - Employee Health and Retirement Benefits paid by an agency under its own or other employee health and retirement benefit plan.
    - Payroll Taxes are the sum of the social security and other taxes payable by the employee under federal, state or local law.
    - Worker's Compensation Insurance
    - Other Employee Benefits provided to the employee at employer expense.

38. **Administrative Consultants:** List here the costs of administrative consultants. Administrative consultants would include those fulfilling the following administrative functions: administrator, assistant administrator, accountants/bookkeepers and administrative clerical titles.

39. **Telecommunications Costs - Not Assigned to Program:** List here the administrative telecommunications costs. This would include all telephone expenses that are not associated with utilization by either client in their living quarters or by direct service staff. The portion of the total telephone expense that is associated with utilization by either clients in their living quarters or by direct service staff is reported on line 14 in the program cost section.

40. **Office Supplies & Equipment:** The costs of administrative office supplies and expensed equipment. The cost associated with staff recruiting activities should be reported on this line.

41. **Allocation of Management and General (G&A):**

    Management and general expenses must be allocated to programs in proportion to the management and general services received by each program. For the majority of our providers, this allocation is done by establishing an indirect cost rate.

    Use this line if you have a rate established with either the Department of Human Services or the Federal government.

42. **Other (specify):** List here all other administrative costs not already reported. Included here would be: subscriptions and reference materials, postage and shipping, outside printing and artwork, conferences, conventions and meetings not reported in line 11, moving and recruiting, and office supplies.

43. **Total Administrative Expenses:** The total of lines 36 through 42.

44. **Total Expenses (Sum Lines 17, 23, 35, 43):** The total reported expenses to run your program. Please note that these are the total costs. This includes non-reimbursable expense. The non-reimbursable expenses are again reported on lines 45 through 48 where they are deducted from the total expenses to result in the net expenses calculated on line 49.

**Non-Reimbursable Expenses:**
This section describes those items that are classified as non-reimbursable by the State of Illinois or unallowable per Federal regulations. These costs are included on lines 1 through 44. They should again be reported in the non-reimbursable costs section.

45. **Depreciation on DMH/DD Funded Capital Assets Included Above:** The portions of the depreciation cost of capital assets reported on lines 27 and 28 that are funded by DMH/DD are also reported here. For these purposes, this reference to 'funded' does not include reimbursements through purchase of service fees or ordinary grant funding. Rather, only the depreciation costs of assets purchased using special DMH/DD funding directed to the purchase of the capital assets should be reported here.

46. **Costs of Production and Workshop Client Wages Included Above:** Costs of production include any costs incurred for the sale of goods and services. Costs of production include staff salaries

and wages, staff fringe benefits, client salaries and wages, client fringe benefits, consultants, contractual workers, consumable supplies, occupancy, transportation, expensed equipment purchases, lease/rent, interest, depreciation, and other miscellaneous expenses. Cost of production may be reported in Regular Work, Vocational Development, and Developmental Training. The portion of expenses that have already been reported that fall within this classification should also be reported here.

For State funded vocational programs or developmental training (DT) programs, the expense of clients' wages is not reimbursable when the product or service is salable. Client wages and fringe benefits, if any, which are not related to the salable products and services may be reported on line 16 'Program Expenses, Other'.

47. **Other (specify):** For costs that are Non-Reimbursable.

48. **Total Non-Reimbursable Expenses.** This is the sum of lines 45-47.

49. **Total Net Expenses:** is line 44 (Total Expenses (Sum Lines 17, 23, 35, 43)) minus line 48 (Total Non-Reimbursable Expenses).

## Step 9 – Enter the Schedule of Program Revenue

Select the "Revenue" option from the **Go to Table/Jump to** drop-down menu to access the **Schedule of Program Revenue** screen.

- Click **Print** to display a printable copy of the **Schedule of Program Revenue**.
- Click **Save & Recalculate** to save the table and recalculate the newly entered figures.
- Click **Cancel** to cancel the screen and return to the **Actuals List** screen.
- Click the **Year End Main Page** link to display the **Year-End** screen.

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**Schedule of Program Revenue**                                                      Jump To: Revenue ▼

| Account Title | Total Agency | All Other Not Allocated | SEP-INDIVIDUAL W/JOB COACH 39U<br>Show this Program only | DD CILA 24 HOURS 60D<br>Show this Program only | PSYCHIATRIST SERVICE IN MENTAL HEALTH CENTER 350<br>Show this Program only | FC EMERGENCY SHELTER FCS<br>Show this Program only | SASS SOC<br>Show this Program only |
|---|---|---|---|---|---|---|---|
| **Fees + Purchase of Service** | | | | | | | |
| 1. Dept of Aging | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. Dept of Ch & Fam Svc | 98000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 98000.00 | 0.00 |
| 3. Dept of Corrections | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Medicaid Rehab Pmt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5. Dept of Human Svcs | 4200000.00 | 0.00 | 0.00 | 4200000.00 | 0.00 | 0.00 | 0.00 |
| 6. Dept of Public Aid | 1850000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1850000.00 |
| 7. Dept of Pub Health | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Loc Edu Agcy/Sch Dis | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. Local Government | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10. Federal Government | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11. Oth Gov Agencies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12. Client/Fam Prog Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13. Svc Fee for Ind Cl | 50000.00 | 0.00 | 0.00 | 50000.00 | 0.00 | 0.00 | 0.00 |
| 14. Diagnostic Svc Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15.1. Other (Specify) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15.2. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15.3. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15.4. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16. Total Fees+Purchase of Services | 6,198,000.00 | 0.00 | 0.00 | 4,250,000.00 | 0.00 | 98,000.00 | 1,850,000.00 |
| **Grant Revenues** | | | | | | | |
| 17. Dept of Aging | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18. Dept of Ch & Fam Svc | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19. Dept of Corrections | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20. DFI / CFI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21. Dept of Human Svcs | 439343.00 | 0.00 | 57848.00 | 0.00 | 381495.00 | 0.00 | 0.00 |
| 22. Dept of Public Aid | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23. Dept of Pub Health | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24. Loc Edu Agcy/Sch Dis | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25. Local Gov Awards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26. Federal Gov Awards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27. Other Gov Awards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28. JTPA / CETA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 29.1. Private Foundation | 120000.00 | 42,000.00 | 0.00 | 60000.00 | 0.00 | 0.00 | 18000.00 |
| 29.2. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 29.3. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 29.4. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 30. Total Grant Revenues | 559,343.00 | 42,000.00 | 57,848.00 | 60,000.00 | 381,495.00 | 0.00 | 18,000.00 |
| **Contribution & Other** | | | | | | | |
| 31. Restricted to Oper | 840628.00 | 840,628.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32. Restricted to Cap | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33. Unrestricted | 30000.00 | 27,429.00 | 101.00 | 300.00 | 0.00 | 1420.00 | 750.00 |
| 34. Cont - Goods & Svcs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35. Ch & Adult Food Prog | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 36. Sch Trans Payments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37. Sales of Goods&Svcs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 38. Rent Income | 144000.00 | 0.00 | 0.00 | 144000.00 | 0.00 | 0.00 | 0.00 |
| 39. Gain on Sale of Asst | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 40. Cafe & Vending Mach | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41.1. Fundraising Events | 1500000.00 | 649,410.00 | 0.00 | 848976.00 | 1614.00 | 0.00 | 0.00 |
| 41.2. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41.3. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41.4. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42. Total Contributions & Other | 2,514,628.00 | 1,517,467.00 | 101.00 | 993,276.00 | 1,614.00 | 1,420.00 | 750.00 |
| **Investment Income** | | | | | | | |
| 43. Restr Asst/Inv Inc | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 44. Unrestr Asst/Inv Inc | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 45. Total Investment Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 46. Total Revenues | 9,271,971.00 | 1,559,467.00 | 57,949.00 | 5,303,276.00 | 383,109.00 | 99,420.00 | 1,868,750.00 |

Print  Save&Recalculate  Cancel

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**Enter the entity's total revenues based upon your entity's end date. Enter the applicable sources and amounts of revenues for each reported program. This should include all DHS agreements as well as revenue pertaining to the other State of Illinois Health and Human Service Sister agencies. Any differences will be automatically calculated in the "all other not allocated" column.**

Svc Fee for Ind Cl (Line 13): is for reporting special service fees for individual client revenues.

**Fees & Purchase of Service:**
List here payments made for specific individuals for a specific program/service. Usually for service provided at a specific date and time or continuously over a period of enrollment. Payments may be from a public or private source including units of government, education, individuals, or third party payers. This includes payments assessed to an individual or family receiving the service such as fees/sliding fees, and assessments against pensions, Social Security, Supplemental Security, food stamps, survivor benefits, insurance, etc. Also includes specific fees for add-on services provided within a larger program context (e.g. add-on fees for one -on -one aide.)

**Grant Revenues:**
Funding awarded toward full or partial support of a specific program/service, or agency, or facility serving an identified or targeted population. Funding may be provided by a public or private source including units of government, education, individuals or foundations.

**Contributions & Other:**
- **Contributions:** contributions, gifts, endowments, transfer of assets, donations of monies, goods, or services. (Contributions may be specifically restricted by the donor, or unrestricted.)
- **Revenue:** sales of goods and services or assets, income from rental of property to others, income from cafeteria, and vending machines.

**Investment Income:**
Interest earnings on assets and investments including those that are donor restricted as well as those which are restricted.

## Step 10 – Enter the Report of Service Units

Select the "Unit" option from the **Go to Table/Jump to** drop-down menu to access the **Report of Service Units** screen.

- Click **Print** to display a printable copy of the **Report of Service Units**.
- Click **Save** to save the newly entered figures entered in the table.
- Click **Cancel** to cancel the screen and return to the **Actuals List** screen.
- Click the **Year End Main Page link** to display the **Year-End** screen.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Illinois Department of Human Services** | | | | | | | | | | | |
| Home | Contracts | Provider Info | My Info | Facilities | Budgets | Actuals | Help | Logout | | | |
| Report of Service Units | | | | | | | | | Jump To: | Unit | ▼ |

| Description | SEP-INDIVIDUAL W/JOB COACH 39U | | DD CILA 24 HOURS 60D | | PSYCHIATRIST SERVICE IN MENTAL HEALTH CENTER 350 | | FC EMERGENCY SHELTER FCS | | SASS SOC | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unit Type | Hours | ▼ | Days | ▼ | Days | ▼ | Nights | ▼ | Days | ▼ |
| # of Clients Served | 0 | | 0 | | 0 | | 0 | | 0 | |
| # Client Units of Enrollment | 0 | | 0 | | 0 | | 0 | | 0 | |
| # Client Units Delivered/Provided | 2759 | | 20951 | | 614 | | 10950 | | 84500 | |
| Number of Days Program Operated | 240 | | 366 | | 185 | | 365 | | 365 | |
| License Capacity Beginning of Report Period (1) | 18 | | 58 | | 0 | | 0 | | 0 | |
| License Capacity End of Report Period (1) | 18 | | 58 | | 0 | | 0 | | 0 | |
| Date of Change | | | | | | | | | | |

(1) Report Maximum Approved Program Capacity for Programs that do not require a license.

Print   Save   Cancel

Year End Main Page

Unit Type – A unit of service is a method of measuring the volume of care that has been rendered in a given program. Select the appropriate unit type from the drop down menu. Refer to the CSA Attachments and Program Manuals, or the appropriate Department Program Division personnel for assistance in determining "Service Unit Type".

For DHS agreements starting with 43 (DASA) – contact Rick Nance at 217-557-6706
For DHS agreements starting with 44 (DDD) – contact Dan Blair at 217-524-8489
For DHS agreements starting with 45 (DMH) – contact Cheri Wehmhoff at 217-557-8571
For DHS agreements starting with 46 (DRS) – contact Cassie Laird at 217-557-7764
For DHS agreements starting with FCS – contact Cynthia Ragusa at 217-782-5901 or Barb Payne at 217-785-0480

# Of Clients Served – This should be an unduplicated client count of the clients served during the reporting period (Unduplicated clients are those that are counted once per program, regardless of the number of repeat admissions).

# Client Units of Enrollment – The number of admissions to the program (the process of initiating services to an individual through specified protocols (e.g. screening, assessment, and processing entrance to service).

# Client Units delivered/provided – Report the number of actual service units, measured in the defined service unit, rendered in the program during the reporting period.

Number or Days Program Operated - The number of days the program operated is then reported. For example, a program that was in operation for a full year and is reporting a full year of operations would report 365 days. For reporting purposes here, count holidays and weekends as working days.

License Capacity Beginning of Report Period - If the program is licensed and has a licensed capacity; identify the licensed capacity at the beginning of the reporting period.

License Capacity End of Report Period - If the program is licensed and has a licensed capacity, identify the licensed capacity at the end of the reporting period.

Date of Change - . If a change has occurred in the capacity, the date of the change should be reported. The date of change should be formatted as mm-dd-yyyy. The dashes between the month, day and year are important for the date to be properly formatted. Also, note that the year is formatted for 4 digits (1998).

## Step 11 – Enter the Program Personnel

The user must be sure that line "33" on the Program Personnel table is equal to the sum of lines "1" and "2" on the Schedule of Program Cost table, or a actuals submission will result in an input error.

Select the "Personnel" option from the **Go to Table/Jump to** drop-down menu to access the **Program Personnel** screen.

- Click **Print** to display a printable copy of the **Program Personnel**.
- Click **Save & Recalculate** to save the table and recalculate the newly entered figures.
- Click **Cancel** to cancel the screen and return to the **Actuals List** screen.
- Click the **Year End Main Page** link to display the **Year-End** screen.

**Illinois Department of Human Services**

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### Program Personnel

| Program Staff Positions | Total Agency | | | Amount Not Allocated | SEP-INDIVIDUAL W/JOB COACH 39U *Show this Program only* | | | DD CILA 24 HOURS 60D *Show this Program only* | | | PSYCHIATRIST SERVICE IN MENTAL HEALTH CENTER 35O *Show this Program only* | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total Hours | Total Agency Amount | Total Head Count | | % Allocated | Total Program Amount | Total Head Count | % Allocated | Total Program Amount | Total Head Count | % Allocated | Total Program Amount | Total Head Count |
| 1. Audiologist | 2040.00 | 50000.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 50000.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| 2. Behavior Therapist | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Dietary Technician | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Dietitian | 4080.00 | 100000.00 | 2.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 50.00 | 50000.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| 5. Habil Aide/CC Aide | 136680.00 | 1750000.00 | 67.00 | 250,000.00 | 0.00 | 0.00 | 0.00 | 85.71 | 1500000.00 | 64.00 | 0.00 | 0.00 | 0.00 |
| 6. Habil Prof/Sup Staff | 42840.00 | 131600.00 | 21.00 | 0.00 | 0.00 | 0.00 | 0.00 | 84.80 | 111600.00 | 20.00 | 15.20 | 20000.00 | 1.00 |
| 7. LPN | 20400.00 | 800000.00 | 10.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Occup Therapist | 20400.00 | 495000.00 | 10.00 | 495,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. Physical Therapist | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10. Physician | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11. Principal | 2040.00 | 80000.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 80000.00 | 1.00 |
| 12. Program Director | 4080.00 | 140000.00 | 2.00 | 80,000.00 | 0.00 | 0.00 | 0.00 | 42.86 | 60000.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| 13. Prog Clerical Staff | 2040.00 | 35000.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 35000.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| 14. Psychiatrist | 6120.00 | 255000.00 | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | 70.59 | 180000.00 | 2.00 | 29.41 | 75000.00 | 1.00 |
| 15. Psychologist | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16. Recreation Staff | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17. Registered Nurse | 0.00 | 65000.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 65000.00 | 1.00 |
| 18. Social Worker | 20400.00 | 500000.00 | 10.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 500000.00 | 10.00 | 0.00 | 0.00 | 0.00 |
| 19. Speech Therapist | 142800.00 | 322000.00 | 7.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20. Subs Abuse Counselor | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21. Subs Abuse Paraprof | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22. Teacher | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23. Teacher Aide | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24. Vocational Staff | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25. Other Academic Inst | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26. Other Medical Care | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27. Other Habil/Rehab | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28. Other Subs Abuse | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 29. Case Manager | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 30. Case Mgr Ast | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31. Health Educator | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32.1. FAL | 51000.00 | 813400.00 | 25.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 813400.00 | 25.00 | 0.00 | 0.00 | 0.00 |
| 32.2. Job Coach | 2040.00 | 35000.00 | 1.00 | 0.00 | 100.00 | 35000.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32.3. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32.4. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32.5. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33. Total All Positions(1) | 456,960.00 | 5,572,000.00 | 162.00 | 875,000.00 | | 35,000.00 | 1.00 | | 3,300,000.00 | 125.00 | | 240,000.00 | 4.00 |
| Standard Weekly Hours: 40.0 | | | | | | | | | | | | | |
| 34. MHP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35. QMHP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 36. QMRP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37. RSA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 38. Total All Positions | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.00 |

(1)Totals must equal line 1 + line 2 of the Schedule of Program Costs.

**Medicaid Reporting:** All Medicaid programs are required to report all substitute care contract positions/salaries into the following categories: MHP, QMHP, QMRP and RSA (Lines 34-37). The expenses reported in Lines 34-37 are from the salaries that were included in the totals of Line 33.

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**Enter the entity's total personnel costs based upon your entity's fiscal year. Additional descriptions can be created by using the "other" rows in white and then specifying position titles. All DHS and funding associated with the State of Illinois Sister Health and Human Service Agency programs should be listed here.**

**Position Column:**
Not all positions at an agency are listed here. The only positions listed are those that are necessary to support rate computations, federal claiming calculations or other data collection needs. Positions not listed should be reported on line 32 only if they are classified as program staff. The totals of all positions reported here should match the total on line 1 and 2 of the Cost schedule.

The position column lists staff positions for which there are a set of uniform job descriptions. The position descriptions are intended to be functional in nature. Therefore, staff reasonably fitting into job descriptions should be reported under the associated position title. The position descriptions are largely based on those used by the United Way. A description of each position is included at the end of these instructions.

**Total Hours:**
Record the total number of hours paid and accrued including overtime hours for each position title filled during the year, or any portion thereof. Paid vacation, holidays and sick time are included in the sum of hours paid and accrued. (Because salaried positions are not paid for overtime, record only the non-overtime hours worked.)

**Total Amount Paid:**
Record the total dollars paid and accrued including overtime hours for each position title filled during the year, or any portion thereof. Paid vacation, holidays and sick time are included in the sum of amounts paid and accrued.

For example, assume the following caseworker staffing history for an agency with a standard eight-hour day and 260 working days in a year:

Caseworker # of Working Hours Paid Wages Paid.

| Name | Period on Staff Days | # Working Days | Hours Paid and Accrued | Wages Paid and Accrued |
|---|---|---|---|---|
| Craig | 7/1/95 - 6/30/96 | 260 | 2,080 | $24,960 |
| Tom | 7/1/95 - 6/30/96 | 260 | 2,080 | $24,960 |
| Andy | 4/1/96 - 6/30/96 | 65 | 520 | $6,240 |
| Roger | 7/1/95 - 10/31/96 | 87 | 696 | $8,352 |
| Nyle | 7/1/95 - 5/30/96 | 239 | 1,912 | $22,944 |
| Totals: | | | 7,288 | $87,456 |

In this example, 7,288 hours were paid and accrued. The 7,288 would be reported in the **Total Hours** column. $87,456 would be reported in the 'Total Amount Paid' column.

**Total Head Count:**
Record the end of year head count in that salary position.

**% Allocated:**
This column is calculated by the software for you based on the proportion of salaries entered across programs.

**Salaries and Wages (Under the Program Headings):**
Enter the dollars allocated to each program for salary and wage costs under the proper program headings and within the appropriate position description lines.

**Standard Weekly Hours:**
Identify the number hours in a normal work week. For example, if the work day begins at 8:30 and ends at 5:00 with a one hour lunch between, the work day is 7 1/2 hours long. Therefore, the normal work week consists of 37 1/2 hours. (Record 37.5 in this box)

**Program Staff Positions:**

1. **Audiologist:** Report credentialed audiologists on this line.

2. **Behavior Therapist:** Worker who develops behavioral therapies and programs usually for direct care workers to carry out. Position may be credentialed. (Licensed, certified, and registered)

3. **Dietary Technician**: A worker who carries out special dietary programs and recommendations of dietician, may include food preparation. Does not include direct care workers classified elsewhere.

4. **Dietician:** Credentialed worker who assesses dietary needs of individuals and makes dietary and feeding recommendations, designs diets and dietary programs, monitors dietary programs and their delivery, participates in annual individual habilitation or rehabilitation planning.

5. **Habilitation Aid / Child Care Worker:** Workers whose primary functions include the provision of hands-on, face-to-face contact with the clients. This includes both day, residential, live-in/sleepover staff, and respite care workers. It excludes foster parents, managers, supervisors and administrative staff, professional staff that is credentialed (licensed), and production oriented workers.

6. **Habilitation Professional or Supervisory Staff**: Workers not classified elsewhere who are credentialed (Licensed, registered, and certified) or whose responsibilities are direct service supervisory.

7. **LPN:** Report Registered Licensed Practical Nurses on this line.

8. **Occupational Therapist:** Report Registered Credentialed Occupational Therapist on this line.

9. **Physical Therapist:** Report Registered Credentialed Physical Therapist on this line.

10. **Physician:** Report Registered Credentialed Physician on this line

11. **Principal:** Report the Chief administrator of the education program on this line.

12. **Program Director:** Overall program director. Depending on size and structure of the agency, this person may function only as an administrator or may also have direct programmatic duties, such as counselors' supervisor, utilization review, case review, and may carry a clinical case load. Costs may therefore be split between program and administration lines in the expense

reports. If there is a programmatic function performed by this person, then the associated hours and wages allocated to program functions are to be reported here.

13. **Program Clerical Staff:** Clerical staff who perform clinical record keeping, client appointment tracking, case note typing and filing.

14. **Psychiatrist:** Report Registered Credentialed Psychiatrist on this line.

15. **Psychologist:** Report Registered Credentialed Psychologist on this line.

16. **Recreation Staff:** Report Recreation Director and Staff on this line.

17. **Registered Nurse (RN):** Report Registered Credentialed Nurse on this line.

18. **Social Worker:** A licensed social worker possessing a master's or doctoral degree in social work with responsibility for application of social work skills.

19. **Speech Therapist:** Report Registered Credentialed Speech Therapist on this line.

20. **Substance Abuse Counselor/Professional:** Holds clinical certification as a Certified Alcohol and Drug Counselor and meets the requirements of Rule 2060.309 et seq.

21. **Substance Abuse Paraprofessional:** Direct service worker (e.g. counselor trainee, intake worker, night coverage in residential rehabilitation) under supervision of the Substance Abuse Professional defined above.

22. **Teacher:** Teaches and works with children in an appropriate setting designed for the educational, social, and emotional development of children.

23. **Teacher Aide:** Staff working under the direct supervision of the teacher(s). Performs duties related to the care of children and operation of classrooms. A teacher's aide may have limited responsibility for instruction.

24. **Vocational Staff:** Staff working in vocational training and education areas not producing goods or services for sale.

25. **Other Academic:** Education or academic positions that cannot be better classified under a different category.

26. **Other Medical Care:** Medical positions that cannot be better classified under a different category.

27. **Other Habilitation/Rehabilitation:** Habilitation or rehabilitation positions that cannot be better classified under a different category.

28. **Other Substance Abuse:** Substance abuse positions that cannot be better classified under a different category.

**29. Total All Positions**

**Medicaid Reporting:** All Medicaid programs that are required to report all substitute care contract positions/salaries into the following categories: MHP, QMHP, QMRP and RSA (Lines 34 - 37). The expenses reported in Lines 34 through 37 are from the salaries that were included in the totals of Line 33.

**30. Mental Health Professional (MHP):** Provides services under the supervision of a qualified mental health professional. The mental health professional must possess a bachelor's degree, a practical nurse license, or have a minimum of five years of experience in mental health or human services.

**31. Qualified Mental Health Professional (QMHP):**
- A physician licensed to practice medicine or osteopathy with training in mental health services or 1 year of clinical experience, under supervision, in treating problems related to mental illness, or specialized training in the treatment of children and adolescents.

- A psychiatrist who has successfully completed a training program in psychiatry approved by the American Medical Association, the American Osteopathic Association, or other training program identified as equivalent by the State of Illinois.

- A licensed psychologist with specialized training in mental health services.

- A licensed social worker possessing a master's or doctoral degree in social work with specialized training in mental health services.

- A licensed registered nurse with at least 1 year of clinical experience in a mental    health setting or a Master's Degree in psychiatric nursing.

- A registered occupational therapist with at least 1 year of clinical experience in a mental health setting.

- An individual possessing a master's or doctoral degree in counseling and guidance, rehabilitation counseling, or family therapy, or related field, who has successfully completed a practicum and / or internship which includes a minimum of 1,000 hours, or who has one year of clinical experience under the supervision of a qualified mental health professional, or who is a licensed social worker holding a master's degree with 2 years of experience in mental health services.

**32. Qualified Mental Retardation Professional (QMRP):** A QMRP must have at least 1 year of experience working directly with individuals with mental retardation or other developmental disabilities and be one of the following:
- A licensed doctor of medicine or osteopathy.
- A licensed registered nurse.
- A certified occupational therapist or occupational therapist assistant.
- A certified physical therapist.

- A registered physical therapist assistant or a graduate of a 2-year college-level program approved by the American Physical Therapy Association or comparable body.
- A psychologist with at least a master's degree in psychology from an accredited school.
- A social worker with a bachelor's degree from a college or university or graduate degree from a school of social work accredited or approved by the Council on Social Work Education or other comparable body.
- A speech-language pathologist or audiologist with a certificate of Clinical Competence in Speech-Language Pathology or Audiology granted by the American Speech Language Hearing Association or comparable body or meeting the education requirements of licensure and be in the process of accumulating the supervised experience required for licensure.
- A professional recreation staff person with a bachelor's degree in recreation or in a specialty area such as art, dance, music or physical therapy.
- A professional dietician registered by the American Dietetic Association.
- A human services professional with a bachelor's degree in human services field, including, but not limited to sociology, special education, rehabilitation counseling or psychology.

33. **Rehabilitative Services Associate (RSA):** Assists in provision of services in accordance with MRO Rules, Sections 132.155 and 132.170. Must be at least 21 years old, have demonstrated skills in the field of services to children, have demonstrated ability to work within agency structure and accept supervision, have demonstrated ability to work constructively with clients, other providers and the community.

34. **Total All Positions:**

## Step 12 – Enter the Program Consultant and Contractual Expenses

**Total costs are based on the entity's fiscal year. All agreements associated with DHS and the State of Illinois Health and Human Service Sister Agencies should be listed.   All other costs will automatically calculate in the "all other not allocated" column.**

Select the "Contractual" option from the **Go to Table/Jump To** drop-down menu to access the **Program Consultant and Contractual** screen.

- Click **Print** to display a printable copy of the **Program Consultant and Contractual**.
- Click **Save & Recalculate** to save the table and recalculate the newly entered figures.
- Click **Cancel** to cancel the screen and return to the **Actuals List** screen.
- Click the **Year End Main Page** link to display the **Year-End** screen.

**Illinois Department of Human Services**

Home | Contracts | Provider Info | My Info | Facilities | Budgets | Actuals | Help | Logout

Program Consultant and Contractual

| Program Contract Positions | Total Agency | | | Amount Not Allocated | SEP-INDIVIDUAL W/JOB COACH 39U Show this Program only | | | DD CILA 24 HOURS 60D Show this Program only | | | PSYCHIATRIST SERVICE IN MENTAL HEALTH CENTER 350 Show this Program only | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total Hours | Total Agency Amount | Total Head Count | | % Allocated | Total Program Amount | Total Head Count | % Allocated | Total Program Amount | Total Head Count | % Allocated | Total Program Amount | Total Head Count |
| 1. Audiologist | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. Behavior Therapist | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Dietary Technician | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Dietitian | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5. Habil Aide/CC Aide | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. Habil Prof/Sup Staff | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. LPN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Occup Therapist | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. Physical Therapist | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10. Physician | 2040.00 | 80000.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 80000.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| 11. Principal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12. Program Director | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13. Prog Clerical Staff | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14. Psychiatrist | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15. Psychologist | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16. Recreation Staff | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17. Registered Nurse | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18. Social Worker | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19. Speech Therapist | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20. Subs Abuse Counselor | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21. Subs Abuse Paraprof | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22. Teacher | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23. Teacher Aide | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24. Vocational Staff | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25. Other Academic Inst | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26. Other Medical Care | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27. Other Habil/Rehab | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28. Other Subs Abuse | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 29. Case Manager | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 30. Case Mgr Ast | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31. Health Educator | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32.1. All Oth Not Req Spec | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32.2. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32.3. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32.4. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33. Total All Positions(1) | 2,040.00 | 80,000.00 | 1.00 | 0.00 | | 0.00 | 0.00 | | 80,000.00 | 1.00 | | 0.00 | 0.00 |
| 34. MHP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35. QMHP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 36. QMRP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37. RSA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 38. Total All Positions | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.00 |

(1)Totals must equal line 4 of the Schedule of Program Costs.
**Medicaid Reporting:** All Medicaid programs are required to report all substitute care contract positions/salaries into the following categories: MHP, QMHP, QMRP and RSA (Lines 34-37). The expenses reported in Lines 34-37 are from the salaries that were included in the totals of Line 33.

Print | Save&Recalculate | Cancel

Year End Main Page

## Step 13 – Review the Summary Page and Submit the Report

- Go to the Summary Page. Review for accuracy. Make any edits if needed.
- Click **Submit** to submit an actual found on the **Actual** screen. The system will update the **Actual History** and **Status**.
- If after submitting a report, you determine that a new report is needed, click **Unsubmit** to confirm the un-submission of the Actual for approval. *(The **Unsubmit** button will only be available after the Actual has been submitted for Approval.)*
- *Once this action is taken – your Year End CFR will be automatically migrated for you to the CRV.*